

BERNSTEIN LIEBHARD LLP

ATTORNEYS AT LAW

10 EAST 40TH STREET

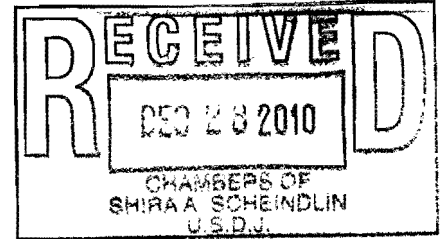
NEW YORK, NEW YORK 10016

(212) 779-1414

FAX: (212) 779-3218

www.bernlieb.com

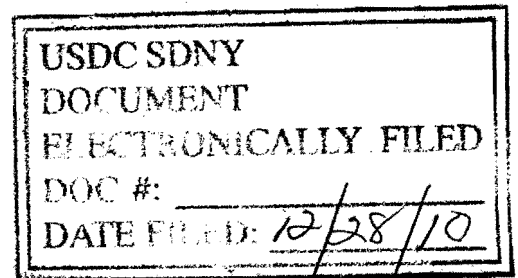
CHRISTIAN SIEBOTT
siebott@bernlieb.com



December 23, 2010

BY HAND

The Honorable Shira A. Scheindlin
United States District Judge
United States District Court
for the Southern District of New York
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street, Room 1620
New York, New York 10007



Re: In re Initial Public Offering Sec. Litig., 21 MC 92 (SAS)

Dear Judge Scheindlin:

Enclosed please find a copy of 1) Lead Counsel's Memorandum of Law in Opposition to Objections to the Fee Allocation Proposal and Requests for Additional Fees and Expenses and 2) the Declaration of Stanley D. Bernstein in Opposition to Objections to the Fee Allocation Proposal and Requests for Additional Fees and Expenses.

We respectfully request permission to submit our over length brief – 33 pages rather than 25 pages – because we are responding to two separate objections in just one brief.

These papers were not filed with the Clerk of Court today. We are submitting these papers *in camera* pursuant to the Court's order dated November 12, 2010 (attached) and we respectfully request permission to provide the Court and opposing counsel with a

*Request to file a 33-page brief granted
Counsel to submit proposed redacted
brief no later than December 30, 2010.
So Ordered: Justice
USDC 12/28/10*

BERNSTEIN LIEBHARD LLP

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version for public filing that is redacted to protect attorney work product by December 30, 2010.

Respectfully,



Christian Siebott

Enclosures

cc: David Gordon (by email and by FedEx)
Jacob B. Perkinson (by email and by FedEx)
Jack C. Auspitz, Esq. (by email w/o enclosures)
Joel C. Haims, Esq. (by email w/o enclosures)
Gandolfo V. DiBlasi, Esq. (by email w/o enclosures)
Penny Shane, Esq. (by email w/o enclosures)
All counsel (by LexisNexis File&Serve w/o enclosures)